

F R E D L E V I N S O N

55 Raycliff Terrace  
San Francisco

California 94115

TEL: 415 928-7717

FAX: 415 928 7789

fredlev@pacbell.net

November 15, 2008

Federal Election Commission

Washington, D.C. 20463

Attn: Jodi Winship

Senior Campaign Finance Analyst

Reports Analysis Division

Re: Friends of Israel Political Action Committee-FIPAC

C0011747

September Monthly Report (8/1/08-8/31/08)

Dear Sirs,

I am writing to you in regard to the above referenced matter wherein we filed our reports on the Senator McConnell contributions in the reverse order. In going back in our records it seems that this was a data entry mistake and we are correcting the error on an amended report.

\*\*\*\*\*

In checking with the McConnell campaign committee I was told that they filed the contributions in their monthly filings with the correct designations.

I hope that this explanation sufficiently explains the confusions and that the amended filing will conclude the matter.

Yours truly,

Fred Levinson

Treasurer, Friends of Israel PAC